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EC69-836 Costs of Owning and Operating Farm Machinery

James D. Greer
Philip Henderson
Lloyd Schepler

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COSTS OF OWNING AND OPERATING FARM MACHINERY

COOPERATIVE EXTENSION SERVICE, UNIVERSITY OF NEBRASKA
COLLEGE OF AGRICULTURE AND HOME ECONOMICS,
AND U. S. DEPARTMENT OF AGRICULTURE COOPERATING.
E. F. FROLIK, DEAN; J. L. ADAMS, DIRECTOR
Costs of Owning and Operating Farm Machinery

James D. Greer, Philip A. Henderson and Lloyd A. Schepler

Department of Agricultural Economics
University of Nebraska
Lincoln, Nebraska
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Costs of Owning and Operating Farm Machinery  
(Budgeted Costs)

James D. Greer\textsuperscript{1}, Philip A. Henderson\textsuperscript{1}, Lloyd A. Schepler\textsuperscript{2}

Introduction

Nebraska farmers are rapidly increasing their investments in power and equipment. Reasons for this trend are:

1. Enlargement in farm size.
2. Availability of owner-operator and family labor which does not change as farm size increases.
3. Difficulties in hiring necessary labor at wage rates which farmers can afford.
4. Technological improvements in machinery and equipment which increase output per hour or per acre, reduce cost per unit of output, or improve quality and value per unit of product.
5. Difficulties in renting, leasing, or custom hiring a machine or operation at the right time.

Availability and cost of labor is critical for determining which machines to buy. As labor becomes limited or commands a higher wage, it is logical to employ more machinery and less labor if cost per unit can be reduced or net income per unit increased. This is commonly called "substitution" of capital for labor.

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Costs associated with capital investments and costs of labor are basically different. Purchase of a farm implement requires an immediate outlay of capital which is recovered over a period of time in the form of an allowance for depreciation, an important element in “fixed costs.” Fixed costs include depreciation, taxes, interest on investment, insurance, and housing. An important “dollars and cents” feature of fixed costs is the decline in fixed costs per unit of use as the usage of a machine increases.

Costs of farmer-operator labor versus hired labor differ. A farmer-operator seldom pays himself a wage. If he has no alternative use for his time, the value of his time is zero (unless he prefers to remain idle rather than work for some minimum wage such as 75 cents per hour).

However, competition for labor develops within the business as alternative uses of labor are recognized. At a minimum, the rate used in computing labor cost to any enterprise is equal to the going wage rate for agricultural labor or what it would earn in the best alternative use, whichever is higher. The charge for labor is a variable cost\(^a\) which increases in proportion to the quantity of labor employed.

In summary, farm equipment and machinery costs include annual fixed or “overhead” cost items which are largely unrelated to the rate of annual use and variable costs (lubrication, repairs, etc.) which are related to use. Labor costs are primarily variable costs which increase with use.

The decision to “substitute” capital for labor calls for a determination of the least-cost combination of labor, power, and machinery per unit of output. If the cost of labor is high, an investment in laborsaving machinery can be justified.

New farm machinery prices have been rising about 3–5 percent each year for the last 4 years. Not all of this increase is due to inflation. Most machines are increasing in quality and efficiency. Also, farmers are purchasing additional accessories and extra equipment which increase the cost of the machine. These factors, combined with the trend to larger machines, have led to increased interest in the costs of owning and operating farm equipment.

**Purposes of Machinery Cost Budgets**

The purpose of machinery budgets is to provide data on the costs of owning and operating machines. No one farmer is expected to incur costs exactly the same as those presented. Con-

---

\(^a\) Assumes there are alternative uses for labor or that the labor was hired specifically for this job.
sequently, these budgets have been prepared by using cost estimates considered reasonable and applicable to many Nebraska farmers.

Uses of these budgets include:
1. Determining what line of equipment is practical for your farming operation.
2. Determining whether you should purchase a machine or custom hire the use of the machine.
3. Determining whether you should trade for a new machine now or use your present machine for several more years.
4. Determining a reasonable charge for renting a machine to someone else.
5. Determining whether you should change a production system or method of operation.

Procedure Used in Arriving at Costs

Fixed costs of machinery include depreciation, interest on investment, taxes, insurance, and housing.

Depreciation: The investment cost or purchase price of each machine is based on 1966 price estimates. Salvage value is estimated at 10 percent of the purchase price. The purchase price less salvage value is the depreciable balance. The years of life are based upon machinery studies in other states and are considered practical for a large number of Nebraska farms. The depreciable balance divided by the years of life is the annual depreciation.

\[
\text{Annual depreciation} = \frac{\text{purchase price} - \text{salvage value}}{\text{years of life}}
\]

Interest on investment: The interest rate used is 6.5 percent. The annual average investment equals the average of the annual undepreciated balances.

\[
\text{Average annual interest on investment} = 6.5\% \times \frac{1}{2} \times \frac{\text{purchase price} + \text{salvage value}}{2}
\]

Taxes: The levy used is 55 mills per dollar of assessed valuation. This rate is reasonably representative of many Nebraska farms. However, the mill rate depends upon local taxing authorities and varies widely. The assessed valuation of many major implements can be calculated by brand, model number, and age of the machine as given in the “Nebraska Schedule of Values for Assessment” compiled by the State Association of County Assessors. The costs presented here are based upon the “general depreciation table” used by county assessors. It is summarized as follows:
The actual value for assessment purposes is calculated as the average percent of purchase price for the life of the machine. The following are examples:

<table>
<thead>
<tr>
<th>Estimated life in years</th>
<th>Percent of new purchase price to determine actual average value</th>
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<tr>
<td>8</td>
<td>48 (\frac{70+60+55+50+45+40+35+30}{8})</td>
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</table>

The assessed value is 35 percent of the actual value.

Average annual tax cost = 35% x average actual value x 55 mills.

Insurance: The estimated cost of insurance is 35 cents per $100 face value per year.

Average annual insurance cost = $0.0035 \times \frac{1}{2} \text{ (purchase price + salvage value)}

Housing: The annual housing costs were estimated at 10.5 cents per square foot of space required. Even if machinery is not housed (stored outdoors), this cost approximates the costs of weathering, paint deterioration, and rust from storage outdoors. If housing is not included as a cost, an additional allowance must be made in depreciation or repair costs.

Annual housing cost = 10.5 cents per sq. ft. x no. of sq. ft.

Variable costs of machinery operation include lubrication, repairs, fuel (not applicable to all machines), and labor.
Repairs: Estimates of repairs were based upon machinery cost studies at different state experiment stations. The repair cost per unit of usage is estimated to increase with the amount of annual use. This is realistic if a machine is used a definite number of years, whether the annual use is high or low. However, the primary basis for incorporating this increasing repair rate as annual use increases is the strong contention by many farmers that depreciation is primarily a result of annual use and therefore a variable cost. It is our belief that increased usage results primarily in increased wear of replaceable parts and therefore should be reflected in an increased allowance for repairs rather than higher rates of depreciation. Consequently, these budgets are applicable to large variations in annual use.

Fuel: Fuel consumption is based on averages by horsepower at 75 percent of pull at maximum power (taken from Nebraska Tractor Test Data). The price used for gasoline is 18 cents per gallon. This is a tank wagon delivered price of 28.5 cents less 4 cents federal gasoline tax less 6.5 cents state gasoline tax. The price used for diesel fuel is 15 cents per gallon. Actual fuel consumption would be more or less than the amounts shown, depending on the operating efficiency of the engine, the kind of soil, the soil condition, and the draft of the implement in relation to the power unit.

Labor: The cost of labor is based on a wage rate of $1.50 per hour. This is slightly higher than the average cash wage rate for hired agricultural labor in Nebraska. Farm operators should consider their own labor as a cost. If they have little opportunity to use their labor or time for nonfarm employment, then $1.50 per hour is a reasonable cost to use since many individual farmers could work for other farmers needing hired labor.

Determining Machine Cost Per Acre or Per Hour

Each table of costs shows the total costs per acre or per hour for that individual machine.

The total annual fixed cost was found by adding the annual costs of depreciation, interest, taxes, insurance, and housing. Fixed costs per acre or per hour are determined by dividing the total annual fixed costs by either the acres or hours of annual use.

Fuel and lubrication costs per acre or per hour do not change regardless of how much a machine is used; hence, only one figure is shown for each of these cost items in each table.
Repair costs per acre or per hour tend to increase as the amount of use increases. Consequently, repair costs per acre or per hour are presented for various levels of annual use. Total variable costs per acre or per hour are obtained by adding the appropriate repair cost to the fuel, lubrication and labor cost.

Total cost per acre or per hour is the sum of the fixed and variable costs per acre or per hour.

The step by step procedure for determining total machine cost per acre follows:

**Step 1.** Add the following fixed costs:
- Annual depreciation
- Annual interest
- Annual taxes
- Annual insurance
- Annual housing

**Step 2.** Divide the total annual fixed costs (Step 1) by acres of annual use. This is the total fixed cost per acre.

**Step 3.** Select the variable costs per acre for:
- Fuel
- Lubrication
- Repairs (this information is shown in every table)
Step 4. Add the variable costs per acre for fuel, lubrication, and repairs. This figure is total variable costs per acre, excluding labor.

Step 5. Add the total fixed costs per acre (Step 2) and total variable costs per acre (Step 4). This sum is the total machine cost per acre, excluding labor.

Example: A 14-foot self-propelled combine with a life of 10 years used on 300 acres per year. From Table 67, the total combine cost per acre (excluding labor) for 300 acres per year with a life of 10 years is given in the lower right portion of the table. At this level of use, the cost is $4.96 per acre. (The upper right portion of the table shows total combine cost per acre, including labor at $1.50 per hour).

Step 1. Total annual fixed costs:
- Depreciation ........................................ $711.00
- Interest ............................................... 282.42
- Taxes .................................................. 65.39
- Insurance ............................................ 15.21
- Housing ............................................. 38.85

Total .................................................. $1,112.87

Step 2. Total fixed costs per acre:
$1,112.87 divided by 300 acres .................. $3.71

Step 3. Select variable costs per acre:
- Fuel ................................................... $24
- Lubrication ......................................... $0.05
- Repairs for 300 acres annual use ........... $0.96

Step 4. Total variable costs per acre:
- Fuel ................................................... $24
- Lubrication ......................................... $0.05
- Repairs ............................................... $0.96

Total .................................................. 1.25

Step 5. Total machine cost per acre .......... $4.96
(Add total fixed costs per acre and total variable costs per acre).

Figure 1 illustrates the pattern of total fixed costs per acre, total variable costs per acre, and total costs per acre for the 14-foot self-propelled combine at various levels of annual use.

Arriving at Costs of an Operation

Except for tractor and combine costs, power and labor costs for the machine operation are not included. To determine cost of an operation, the power and labor must be included.
For instance, operators who combine small grains and also combine corn must use individual tables of the costs of platform heads, corn heads, and the combine basic units to determine the cost per acre of combining small grains and of combining corn.

An accurate cost estimate of combining small grains and corn requires a detailed procedure because of the many combinations of sizes for basic units, platform heads, and corn heads.

Step by step procedure for determining the total cost per acre of an operation using tractor power:

Step 1. Determine the cost per hour of tractor and labor. (This can be obtained from the tractor tables by size of tractor, diesel or gasoline tractor, estimated life, and hours of annual use).

Step 2. Determine the cost per acre for the implement or machine. (This can be obtained from the table once the acres of annual use is estimated).

Step 3. Determine the tractor and labor cost per acre. This can be done by dividing the cost per hour (Step 1) by the rate of accomplishment in acres per hour of the machine (given in the table heading for each machine).

Step 4. Determine the cost per acre for the operation. Add the cost per acre of the machine (Step 2) and the cost of tractor and labor per acre (Step 3).

Example: Plowing operation

Situation:

1. Tractor: 60–69 drawbar horsepower, diesel, 8 year life, used 700 hours annually.
2. Plow: moldboard, 4 bottom 16 inch, used 200 acres annually.
3. Labor: $1.50/hour (labor cost will be figured with the tractor since it has been computed in the tractor budget).

Step 1: Cost per hour of tractor and labor .......... $4.25/Hour (found in Table 8)

Step 2: Cost per acre of plow ................. .64/Acre (found in Table 16)

Step 3: Cost per acre of tractor and labor .......... $1.77/Acre

$4.25/hour (Step 1, tractor & labor cost) ÷ 2.4 acres/hour (rate of accomplishment found in heading of Table 16)

Step 4: Cost per acre of plowing operation .......... $2.41/Acre

$.64/acre (Step 2, plow cost) + $1.77/acre (Step 3, tractor and labor cost)
Determining the cost per acre for combining small grains and the cost per acre for combining corn when a basic combine unit is used with both the platform head and corn head.

**Step 1.** Determine the hours of annual use for the basic unit.
   a. Divide annual acres of use for the platform head by the rate of accomplishment (acres per hour) for the platform head.
   b. Divide the annual acres of use for the corn head by the rate of accomplishment (acres per hour) for the corn head.
   c. Total hours of annual use for the basic unit is a + b.

**Step 2.** Determine the cost per hour of the basic unit. This can be obtained from the tables by size of basic unit, estimated life, and hours of annual use (hours of annual use from Step 1c).

**Step 3.** Determine the cost per acre of the basic unit for small grains and for corn.
   a. Divide the cost per hour (Step 2) by the rate of accomplishment (acres per hour) for the platform head.
   b. Divide the cost per hour (Step 2) by the rate of accomplishment (acres per hour) for the corn head.

**Step 4.** Determine the cost per acre of the platform head and of the corn head.
   a. Cost per acre of the platform head is obtained from the table for the platform head by acres of annual use.
   b. Cost per acre of the corn head is obtained from the table for the corn head by acres of annual use.

**Step 5.** Determine the cost per acre of combining small grains and the cost per acre of combining corn.
   a. Add the cost per acre of the basic unit on small grains (Step 3a) and the cost per acre of the platform head (Step 4a).
   b. Add the cost per acre of the basic unit on corn (Step 3b) and the cost per acre of the corn head (Step 4b).

Example: Harvesting wheat and corn
**Situation:**
1. Harvesting 100 acres of wheat annually.
2. Harvesting 100 acres of corn annually.
3. Combine: 60 horsepower engine basic unit with a 12 foot platform and 2 row 40 inch corn head, 8 year life.

4. Labor: $1.50/hour (labor will be figured with the basic unit since it has been computed in the basic unit budget).

**Step 1:**

a. Hours of use for the basic unit on wheat ... 40 hours
100 acres ÷ 2.5 acres/hour (rate of accomplishment found in heading of Table 66)
b. Hours of use for the basic unit on corn ... 80 hours
100 acres ÷ 1.25 acres/hour (rate of accomplishment found in heading of Table 73)
c. Total hours of annual use for only the basic unit ........................................ 120 hours
40 hours + 80 hours

**Step 2:** Cost per hour of the basic unit and labor...$12.19/hour (found in Table 65)

**Step 3:** Determining the cost per acre of the basic unit and labor.

a. Cost per acre of the basic unit and labor on wheat ........................................ $4.88/acre
$12.19/hour (Step 2) ÷ 1.25 acres/hour (rate of accomplishment)
b. Cost per acre of the basic unit and labor on corn ........................................ $9.75/acre
$12.19/hour (Step 2) ÷ 1.25 acres/hour (rate of accomplishment)

**Step 4:** Determining the cost per acre of the platform head and of the corn head.

a. Cost per acre of the platform head ...... $1.78/acre (found in Table 66)
b. Cost per acre of the corn head ........... $3.65/acre (found in Table 73)

**Step 5:** Cost per acre of combining wheat and the cost per acre of combining corn including labor.

a. Cost per acre of combining wheat including labor ........................................ $6.66/acre
$4.88/acre (Step 3a) + $1.78/acre (Step 4a)
b. Cost per acre of combining corn including labor ........................................ $13.40/acre
$9.75/acre (Step 3b) + $3.65/acre (Step 4b)

-13-
<table>
<thead>
<tr>
<th></th>
<th>8 Yrs.</th>
<th>10 Yrs.</th>
<th>12 Yrs.</th>
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<td>Lubrication/Hour</td>
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<td>for Hours of Annual Use</td>
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**TOTAL COST PER HOUR (Including Labor)**

<table>
<thead>
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<th>8 Yrs.</th>
<th>10 Yrs.</th>
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**TOTAL COST PER HOUR (Excluding Labor)**

<table>
<thead>
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<th>10 Yrs.</th>
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<td>TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life</td>
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<td>$579.68</td>
<td>$513.37</td>
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| **VARIABLE COSTS** |        |         |         |        |         |         |
| Fuel/ Hour (2.5 gal/hr x 15¢/gal) | $ .37 |         |         |        |         |         |
| Lubrication/ Hour | .11     |         |         |        |         |         |
| Labor/ Hour       | 1.50    |         |         |        |         |         |
| Repairs/ Hour     |         |         |         |        |         |         |

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<th>600</th>
<th>700</th>
<th>800</th>
<th>900</th>
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|                   |        |         |         |        |         |         |
|                   |        |         |         |        |         |         |
|                   | 400   | $2.42   | $2.17   | $2.00  |        |         |
|                   | 500   | 2.29    | 1.89    | 1.76   |        |         |
|                   | 600   | 1.87    | 1.71    | 1.60   |        |         |
|                   | 700   | 1.73    | 1.58    | 1.50   |        |         |
|                   | 800   | 1.61    | 1.48    | 1.40   |        |         |
|                   | 900   | 1.52    | 1.41    | 1.34   |        |         |
|                   | 1000  | 1.46    | 1.36    | 1.29   |        |         |
|                   | 1100  | 1.41    | 1.32    | 1.26   |        |         |
|                   | 1200  | 1.37    | 1.28    | 1.23   |        |         |
Table 3. Tractor, 40-49 Drawbar Horsepower, Gasoline

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<tr>
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<th>TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life</th>
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VARIABLE COSTS

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Table 4. Tractor, 40-49 Drawbar Horsepower, Diesel

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<td>12 Yrs.</td>
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</tr>
<tr>
<td>for Hours of Annual Use</td>
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<table>
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<th></th>
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<tbody>
<tr>
<td>(Including Labor) at Various Lengths of Life</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>8 Yrs.</td>
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<td>$3.62</td>
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<tr>
<td>12 Yrs.</td>
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</table>

| **TOTAL COST PER HOUR** |                  |                  |                  |                  |                  |                  |                  |                  |
| (Excluding Labor) at Various Lengths of Life |                  |                  |                  |                  |                  |                  |                  |                  |
| 8 Yrs.                  | $2.94            | $2.63            | $2.43            |                  |                  |                  |                  |                  |
| 10 Yrs.                 | $2.53            | $2.29            | $2.12            |                  |                  |                  |                  |                  |
| 12 Yrs.                 | $2.26            | $2.06            | $1.92            |                  |                  |                  |                  |                  |
| Hours of Annual Use     |                  |                  |                  |                  |                  |                  |                  |                  |
### Table 5. Tractor, 50-59 Drawbar Horsepower, Gasoline

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Table 6. Tractor, 50-59 Drawbar Horsepower, Diesel

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<th>TOTAL COST PER HOUR</th>
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</thead>
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<th>Hours of Annual Use</th>
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<td>for Hours of Annual Use</td>
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Table 7. Tractor, 60-69 Drawbar Horsepower, Gasoline

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Table 8. Tractor, 60-69 Drawbar Horsepower, Diesel

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# Table 9. Tractor, 70-79 Drawbar Horsepower, Diesel

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Table 10. Tandem Disc-Wheel Type, 10 Foot (4.5 Acres/Hour)

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**Total Fixed Costs**

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**Total Variable Costs/Acre**

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**Acres of Annual Use**

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**Total Fixed Costs**

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**Total Variable Costs/Acre**

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Table 18. Plow, Two-Way Moldboard, 2 Bottom, 16 Inch (1.2 Acres/Hour)

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Table 19. Plow, Two-Way Moldboard, 3 Bottom 16 Inch (1.8 Acres/Hour)

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Table 22. Rod Weeder, 12 Foot (5 Acres/Hour)

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### Table 23. Rod Weeder, 22 Foot (9 Acres/Hour)

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### Table 24. Field Cultivator, 10 Ft. (4 Acres/Hour)

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Table 25. Field Cultivator, 14 Ft. (6 Acres/Hour)

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### Table 27. Harrow, Spring Tooth, 4 Section or 16 Foot (7 Acres/Hour)

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<th>Estimated life</th>
<th>Depreciation</th>
<th>Interest</th>
<th>Taxes</th>
<th>Insurance</th>
<th>Total Fixed Costs</th>
<th>Total Variable Costs/Acre</th>
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<td>$18.36</td>
<td>10.94</td>
<td>2.06</td>
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<td>$31.95</td>
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<td>15 yrs.</td>
<td>$18.36</td>
<td>10.94</td>
<td>2.06</td>
<td>.59</td>
<td>$31.95</td>
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Table 28. Harrow, Spike Tooth, 3 Section or 15 Foot (7.5 Acres/Hour)

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<th>150</th>
<th>175</th>
<th>200</th>
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- Total Fixed Costs are calculated as the sum of Salvage value, Depreciable balance, and Total Variable Costs per acre.
- Variability costs are calculated as the difference between the total costs and the sum of fixed and variable costs.
Table 29. Harrow, Spike Tooth, 4 Section or 20 Foot (10 Acres/Hour)

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Table 30. Planter, Surface, 2 Row, 40 Inch without Fertilizer Attachments (1.6 Acres/Hour)

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Table 31. Planter, Surface, 4 Row, 40 Inch without Fertilizer Attachments (3.5 Acres/Hour)

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Table 32. Planter, Surface, 6 Row 40 Inch without Fertilizer Attachments (5.5 Acres/Hour)

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Table 33. Planter, Surface, 2 Row 40 Inch with Fertilizer Attachments (1.6 Acres/Hour)

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Table 34. Planter, Surface, 4 Row 40 Inch with Fertilizer Attachments (3.5 Acres/Hour)

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Table 35. Planter, Surface, 6 Row 40 Inch with Fertilizer Attachments (5.5 Acres/Hour)

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Table 36. Planter, Surface, 4 Row 30 Inch without Fertilizer Attachments (2.5 Acres/Hour)

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<tr>
<td>Repairs/Acre</td>
<td>$0.18</td>
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### Table 37. Planter, Surface, 6 Row 30 Inch without Fertilizer Attachments (4 Acres/Hour)

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<th></th>
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<tbody>
<tr>
<td></td>
<td>100</td>
</tr>
<tr>
<td>Value</td>
<td>$1250.00</td>
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<tr>
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</tr>
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</tr>
<tr>
<td>Estimated life</td>
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</tr>
<tr>
<td>Depreciation</td>
<td>$93.75</td>
</tr>
<tr>
<td>Interest</td>
<td>44.69</td>
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</tr>
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</tr>
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</tr>
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</tr>
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<td>Repairs/Acre</td>
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<tr>
<td>Total Costs/Acre</td>
<td>$1.90</td>
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</table>

*Note: The values in the table are based on the assumptions and calculations provided in the document.*
Table 38. Planter, Surface, 4 Row 30 Inch with Fertilizer Attachments (2.5 Acres/Hour)

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<th></th>
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<th></th>
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Table 39. Planter, Surface, 6 Row 30 Inch with Fertilizer Attachments (4 Acres/Hour)

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<td>Interest</td>
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<td>Insurance</td>
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</tr>
<tr>
<td>Housing</td>
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</tr>
<tr>
<td>Lubrication/Acre</td>
<td>.03</td>
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<td>Total Variable Costs/Acre</td>
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<tr>
<td>Total Costs/Acre</td>
<td>$2.61</td>
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Table 40. Lister, 4 Row 40 Inch without Fertilizer Attachments (3.5 Acres/Hour)

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<tr>
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<tr>
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</tr>
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<td>Repairs/Acre</td>
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<tr>
<td></td>
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<td>------------------------------</td>
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Table 42. Lister, 4 Row 40 Inch with Fertilizer Attachments (3.5 Acres/Hour)

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Table 43. Lister, 6 Row 40 Inch with Fertilizer Attachments (5.5 Acres/Hour)

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<td></td>
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<tr>
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<td></td>
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<tr>
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<td></td>
<td></td>
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<tr>
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<td>12 yrs.</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
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<td>.02</td>
<td>.02</td>
<td>.02</td>
<td>.02</td>
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<tr>
<td>Lubrication/Acre</td>
<td></td>
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<td>.27</td>
<td>.27</td>
<td>.28</td>
<td>.28</td>
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<td>.30</td>
</tr>
<tr>
<td>Repairs/Acre</td>
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<td>.29</td>
<td>.30</td>
<td>.30</td>
<td>.31</td>
<td>.31</td>
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<td>Total Costs/Acre</td>
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Table 44. Lister, 4 Row 30 Inch without Fertilizer Attachments (2.5 Acres/Hour)

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<th>150</th>
<th>200</th>
<th>250</th>
<th>300</th>
<th>350</th>
<th>400</th>
<th>450</th>
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<tbody>
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<td>Housing</td>
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<td></td>
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<td></td>
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</tr>
<tr>
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<td>.03</td>
<td>.03</td>
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<tr>
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<td>.19</td>
<td>.20</td>
<td>.21</td>
<td>.22</td>
<td>.22</td>
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<td>.24</td>
<td>.25</td>
<td>.25</td>
<td>.26</td>
<td>.26</td>
<td>.27</td>
<td>.27</td>
</tr>
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<td>$ .82</td>
<td>$ .74</td>
<td>$ .67</td>
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### Table 45. Lister, 6 Row 30 Inch without Fertilizer Attachments (4 Acres/Hour)

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Table 51. Grain Drill, 20 Tube 10 Inch Spacing (5.2 Acres/Hour)

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Costs are in dollars per acre.
Table 52. Rotary Hoe, 2 Row (4 Acres/Hour)

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### Table 54. Cultivator, 2 Row 40 Inch (1.6 Acres/Hour)

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Table 61. Lister Cultivator, 6 Row 40 Inch (5.1 Acres/Hour)

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### Table 63. Lister Cultivator, 6 Row 30 Inch (3.6 Acres/Hour)

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</tr>
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<td>Insurance</td>
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<tr>
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</tr>
<tr>
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</tr>
<tr>
<td>Lubrication/Acre</td>
<td>.01</td>
</tr>
<tr>
<td>Repairs/Acre</td>
<td>.16</td>
</tr>
<tr>
<td>Total Variable Costs/Acre</td>
<td>.17</td>
</tr>
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<td>Total Costs/Acre</td>
<td>$.77</td>
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</table>
Table 64. Combine, 12 Foot Self Propelled, Basic Unit and Platform (2.5 Acres/ Hour)

<table>
<thead>
<tr>
<th>FIXED COSTS</th>
<th>Estimated Life</th>
<th>Acres of Annual Use</th>
<th>TOTAL COST PER ACRE (Including Labor) at Various Lengths of Life</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>8 Yrs.</td>
<td>10 Yrs.</td>
<td>12 Yrs.</td>
</tr>
<tr>
<td>Value</td>
<td>$6400.00</td>
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</tr>
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<td></td>
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<td>Depreciable Balance</td>
<td>5760.00</td>
<td>$720.00</td>
<td>$576.00</td>
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<td>$228.80</td>
<td>$228.80</td>
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<td>12.32</td>
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<td>$798.57</td>
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<table>
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<th>TOTAL COST PER ACRE (Excluding Labor) at Various Lengths of Life</th>
</tr>
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<tbody>
<tr>
<td>Fuel/Acre</td>
<td>50</td>
<td>$22.80</td>
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<tr>
<td></td>
<td>100</td>
<td>12.35</td>
</tr>
<tr>
<td></td>
<td>150</td>
<td>8.89</td>
</tr>
<tr>
<td></td>
<td>200</td>
<td>7.19</td>
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<tr>
<td></td>
<td>250</td>
<td>6.21</td>
</tr>
<tr>
<td></td>
<td>300</td>
<td>5.61</td>
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<tr>
<td></td>
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<td>5.21</td>
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<td>400</td>
<td>4.93</td>
</tr>
<tr>
<td></td>
<td>450</td>
<td>4.74</td>
</tr>
</tbody>
</table>

<p>| Lubrication/Acre | 50                  | $22.20                | $19.20               | $17.18 |
| Labor/Acre       | 100                 | 11.75                | 10.25                | 9.24   |
| Repairs/Acre For Acres of Annual Use | 150                 | 8.29                 | 7.29                 | 6.61   |
| 200 | 6.59 | 5.84 | 5.33 |
| 250 | 5.61 | 5.01 | 4.60 |
| 300 | 5.01 | 4.51 | 4.17 |
| 350 | 4.61 | 4.18 | 3.89 |
| 400 | 4.33 | 3.96 | 3.71 |
| 450 | 4.14 | 3.81 | 3.58 |</p>
<table>
<thead>
<tr>
<th>FIXED COSTS</th>
<th>Estimated Life</th>
<th></th>
<th>TOTAL COST PER HOUR</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>10 Yrs.</td>
<td>12 Yrs.</td>
<td>8 Yrs.</td>
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<td>Value</td>
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<td>Salvage Value</td>
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<td>4928.40</td>
<td></td>
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<td>Interest</td>
<td>195.77</td>
<td>195.77</td>
<td>195.77</td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>50.60</td>
<td>45.33</td>
<td>41.11</td>
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</tr>
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<td>10.54</td>
<td>10.54</td>
<td>10.54</td>
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<td>Housing</td>
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<td>14.70</td>
<td>14.70</td>
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<td>$672.82</td>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours of Annual Use</td>
<td>8 Yrs.</td>
<td>10 Yrs.</td>
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<tr>
<td>Fuel/ Hour</td>
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<td>20 $48.53</td>
<td>$42.11</td>
</tr>
<tr>
<td>Lubrication/ Hour</td>
<td>$0.13</td>
<td>40 $26.43</td>
<td>$23.22</td>
</tr>
<tr>
<td>Labor/ Hour</td>
<td>$1.50</td>
<td>60 $19.11</td>
<td>$16.97</td>
</tr>
<tr>
<td>Repairs/ Hour For Use</td>
<td></td>
<td>80 $15.52</td>
<td>$13.92</td>
</tr>
<tr>
<td>Hours of Annual Use</td>
<td></td>
<td>100 $13.45</td>
<td>$12.16</td>
</tr>
<tr>
<td>20</td>
<td></td>
<td>120 $12.19</td>
<td>$11.12</td>
</tr>
<tr>
<td>40</td>
<td></td>
<td>140 $11.34</td>
<td>$10.42</td>
</tr>
<tr>
<td>60</td>
<td></td>
<td>160 $10.76</td>
<td>$9.95</td>
</tr>
<tr>
<td>80</td>
<td></td>
<td>180 $10.35</td>
<td>$9.64</td>
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</table>

<table>
<thead>
<tr>
<th>TOTAL COST PER HOUR</th>
<th></th>
<th>TOTAL COST PER HOUR</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Hours of Annual Use</td>
<td>8 Yrs.</td>
<td>10 Yrs.</td>
</tr>
<tr>
<td>20</td>
<td>$47.03</td>
<td>$40.61</td>
<td>$36.29</td>
</tr>
<tr>
<td>40</td>
<td>$24.93</td>
<td>$21.72</td>
<td>$19.56</td>
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<tr>
<td>60</td>
<td>$17.61</td>
<td>$15.47</td>
<td>$14.03</td>
</tr>
<tr>
<td>80</td>
<td>$14.03</td>
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<tr>
<td>180</td>
<td>$8.85</td>
<td>$8.14</td>
<td>$7.66</td>
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</table>
Table 66. Platform Head, 12 Foot, Used with 60 Horsepower Basic Unit (2.5 Acres/Hour)

<table>
<thead>
<tr>
<th>Fixed Costs</th>
<th>Estimated Life</th>
<th>Acres of Annual Use</th>
<th>TOTAL COST PER ACRE at Various Lengths of Life</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>8 Yrs.</td>
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<tr>
<td><strong>Value</strong></td>
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<td></td>
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<td></td>
</tr>
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<td><strong>Depreciable Balance</strong></td>
<td>831.60</td>
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<td></td>
</tr>
<tr>
<td><strong>Depreciation</strong></td>
<td>$103.95</td>
<td>$83.16</td>
<td>$69.30</td>
</tr>
<tr>
<td><strong>Interest</strong></td>
<td>33.03</td>
<td>33.03</td>
<td>33.03</td>
</tr>
<tr>
<td><strong>Taxes</strong></td>
<td>8.54</td>
<td>7.65</td>
<td>6.94</td>
</tr>
<tr>
<td><strong>Insurance</strong></td>
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<td>1.78</td>
<td>1.78</td>
</tr>
<tr>
<td><strong>Housing</strong></td>
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<td>14.70</td>
<td>14.70</td>
</tr>
<tr>
<td><strong>Total Fixed Costs</strong></td>
<td>$162.00</td>
<td>$140.32</td>
<td>$125.75</td>
</tr>
</tbody>
</table>

**VARIABLE COSTS**

- **Lubrication/Acre**: $0.01
- **Repairs/Acre**
  - For Acres of Annual Use
    - 50: $0.14
    - 100: $0.15
    - 150: $0.15
    - 200: $0.16
    - 250: $0.17
    - 300: $0.19
    - 350: $0.20
    - 400: $0.22
    - 450: $0.23
Table 67. Combine, 14 Foot Self Propelled, Basic Unit and Platform  
(3 Acres/Hour)

<table>
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<td>Depreciable Balance</td>
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<td>282.42</td>
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<td>59.31</td>
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<td>15.21</td>
<td>15.21</td>
<td>15.21</td>
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<td>Housing</td>
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<td>38.85</td>
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<table>
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<th>10 Yrs.</th>
<th>12 Yrs.</th>
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<tbody>
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<tr>
<td>Lubrication/Acre</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Labor/Acre</td>
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<td></td>
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<tr>
<td>Repairs/Acre For</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Acres of Annual Use</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>100</td>
<td>$ .81</td>
<td></td>
<td></td>
</tr>
<tr>
<td>150</td>
<td>.83</td>
<td></td>
<td></td>
</tr>
<tr>
<td>200</td>
<td>.86</td>
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<td></td>
</tr>
<tr>
<td>250</td>
<td>.90</td>
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<td></td>
</tr>
<tr>
<td>300</td>
<td>.96</td>
<td></td>
<td></td>
</tr>
<tr>
<td>350</td>
<td>1.04</td>
<td></td>
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</tr>
<tr>
<td>400</td>
<td>1.12</td>
<td></td>
<td></td>
</tr>
<tr>
<td>450</td>
<td>1.20</td>
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<td></td>
</tr>
<tr>
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<td>1.29</td>
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<td>1.39</td>
<td></td>
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<tr>
<td>600</td>
<td>1.50</td>
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<table>
<thead>
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<th>10 Yrs.</th>
<th>12 Yrs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Including Labor)</td>
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<tr>
<td>Acres of Annual Use</td>
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</tr>
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<td>6.59</td>
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<td>4.19</td>
</tr>
<tr>
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<td>4.06</td>
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<tr>
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<td>4.14</td>
<td>3.94</td>
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</table>

<table>
<thead>
<tr>
<th>TOTAL COST PER ACRE</th>
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<th>10 Yrs.</th>
<th>12 Yrs.</th>
</tr>
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<tbody>
<tr>
<td>(Excluding Labor)</td>
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<tr>
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</tr>
<tr>
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<td>$12.23</td>
<td>$10.98</td>
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<td>5.58</td>
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</tr>
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<td>4.25</td>
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<td>3.44</td>
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</table>
Table 68. Combine Basic Unit without 14 Foot Platform Head, 70 Horsepower Engine

<table>
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<th>Estimated Life</th>
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<th></th>
<th>Hours of Annual Use</th>
<th>TOTAL COST PER HOUR (Including Labor) at Various Lengths of Life</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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<td>8 Yrs.</td>
<td>10 Yrs.</td>
<td>12 Yrs.</td>
<td>8 Yrs.</td>
<td>10 Yrs.</td>
<td>12 Yrs.</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>FIXED COSTS</strong></td>
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<td></td>
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<td>40 $32.68</td>
<td>60 $23.36</td>
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<td>248.64</td>
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<td>140 $13.41</td>
<td>160 $12.66</td>
<td>180 $12.19</td>
<td>200 $11.89</td>
</tr>
<tr>
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<td>64.26</td>
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<td>52.21</td>
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<td>60 $21.86</td>
<td>80 $17.27</td>
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<td>19.43</td>
<td>19.43</td>
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<td>2.75</td>
<td>3.00</td>
<td>3.26</td>
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</table>

TOTAL COST PER HOUR (Excluding Labor) at Various Lengths of Life

|                  | 8 Yrs.         | 10 Yrs.         | 12 Yrs.         | 8 Yrs.            | 10 Yrs.             | 12 Yrs.             |                  |                  |
|------------------|----------------|-----------------|-----------------|-------------------|---------------------|---------------------|                  |                  |
|                   | 20 $59.35       | $51.19          | $45.70          | 20 $59.35         | 40 $31.18           | 60 $21.86           | 80 $17.27        | 100 $14.63        |
|                   | 40 $31.18       | 27.10           | 24.36           | 40 $31.18         | 60 $21.86           | 80 $17.27           | 100 $14.63       | 120 $13.00        |
|                   | 60 $21.86       | 19.14           | 17.31           | 60 $21.86         | 80 $17.27           | 100 $14.63          | 120 $13.00       | 140 $11.91        |
|                   | 80 $17.27       | 15.23           | 13.86           | 80 $17.27         | 100 $14.63          | 120 $13.00          | 140 $11.91       | 160 $11.16        |
|                   | 100 $14.63      | 13.00           | 11.90           | 100 $14.63        | 120 $13.00          | 140 $11.91          | 160 $11.16       | 180 $10.69        |
|                   | 120 $13.00      | 11.64           | 10.73           | 120 $13.00        | 140 $11.91          | 160 $11.16          | 180 $10.69       | 200 $10.39        |
|                   | 140 $11.91      | 10.74           | 9.96            | 140 $11.91        | 160 $11.16          | 180 $10.69          | 200 $10.39       |                  |
|                   | 180 $10.69      | 9.78            | 9.17            | 180 $10.69        | 200 $10.39          |                  |                  |                  |
|                   | 200 $10.39      | 9.57            | 9.03            | 200 $10.39        |                  |                  |                  |                  |
## Table 69. Platform Head, 14 Foot, Used with 70 Horsepower Basic Unit (3 Acres/Hour)

<table>
<thead>
<tr>
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<th>Acres of Annual Use</th>
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<td>12 Yrs.</td>
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<tr>
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<td>Repairs/Acre for</td>
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</table>
Table 70. Combine, 16 Foot Self Propelled, Basic Unit and Platform (3.5 Acres/Hour)

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<tr>
<th>FIXED COSTS</th>
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<th>Acres of Annual Use</th>
<th>TOTAL COST PER ACRE (Including Labor) at Various Lengths of Life</th>
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<tbody>
<tr>
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<td>12 Yrs.</td>
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<td>Depreciable Balance</td>
<td>8100.00</td>
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<th>TOTAL COST PER ACRE (Excluding Labor) at Various Lengths of Life</th>
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<td>Repairs/Acre for</td>
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### Table 71. Combine Basic Unit without 16 Foot Platform Head, 80 Horsepower Unit

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<td>12 Yrs.</td>
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<tr>
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<td>285.11</td>
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**VARIABLE COSTS**

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<td>Lubrication/Hours</td>
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<tr>
<td>Labor/Hours</td>
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<td>Repairs/Hours</td>
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<td>For Hours of Annual Use</td>
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**TOTAL COST PER HOUR**

*(Including Labor)*

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<th>12 Yrs.</th>
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<td>18.01</td>
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<td>14.85</td>
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<td>14.14</td>
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**TOTAL COST PER HOUR**

*(Excluding Labor)*

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Table 72. Platform Head, 16 Foot, Used with 80 Horsepower Basic Unit  
(3.5 Acres/Hour)

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<th>Acres of Annual Use at Various Lengths of Life</th>
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</tr>
<tr>
<td>Repairs/Acre</td>
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</tr>
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<td>for acres of Annual Use</td>
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<tr>
<td></td>
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Table 73. Corn Head, 2 Row, 40 Inch (1.25 Acre/ Hour)

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<th>12 Yrs.</th>
<th>8 Yrs.</th>
<th>10 Yrs.</th>
<th>12 Yrs.</th>
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Table 74. Corn Head, 4 Row, 40 Inch (2.5 Acres/Hour)

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<th>Estimated Life</th>
<th>Acres of Annual Use</th>
<th>TOTAL COST PER ACRE at Various Lengths of Life</th>
</tr>
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<td>12 Yrs.</td>
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<td>35.56</td>
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<td>Repairs/Acre for Acres</td>
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</table>
Table 75. Corn Head, 3 Row, 30 Inch (1.5 Acres/Hour)

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<th>TOTAL COST PER ACRE at Various Lengths of Life</th>
</tr>
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<td>10 Yrs.</td>
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**FIXED COSTS**

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<th>Salavage Value</th>
<th>Depreciable Balance</th>
<th>Depreciation</th>
<th>Interest</th>
<th>Taxes</th>
<th>Insurance</th>
<th>Housing</th>
<th>Total Fixed Costs</th>
</tr>
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<td>$368.66</td>
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<td>$529.22</td>
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<td></td>
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**VARIABLE COSTS**

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<th>Repairs/Acre for Acres of Annual Use</th>
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<td>75</td>
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<td></td>
<td></td>
<td>225</td>
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<td>250</td>
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</table>

8 Yrs. 10 Yrs. 12 Yrs. 10 Yrs. 12 Yrs. 10 Yrs. 12 Yrs. 10 Yrs. 12 Yrs.
50  $11.11 $9.58 $8.54
75  7.71  6.68  5.99
100 6.00  5.23  4.72
125 5.00  4.39  3.96
150 4.36  3.85  3.50
175 3.91  3.47  3.18
200 3.60  3.21  2.95
225 3.36  3.02  2.79
250 3.19  2.88  2.67

$ .47  .59  .65  .71  .77  .83  .89  .95  1.01
Table 76. Corn Head, 4 Row, 30 Inch (2 Acres/Hour)

<table>
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<th>Estimated Life</th>
<th>Acres of Annual Use</th>
<th>TOTAL COST PER ACRE at Various Lengths of Life</th>
</tr>
</thead>
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VARIABLE COSTS

Lubrication/Acre | $ .07
Repairs/Acre for Acres of Annual Use

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<tr>
<td>175</td>
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<td>225</td>
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<tr>
<td>350</td>
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<tr>
<td>400</td>
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</table>

$ .65  | $.71  | $.77  | $.83  | $.89  | $.95  | $1.01 | $1.07 | $1.13 | $1.19
Table 77. Corn Picker, 2 Row Mounted (1.25 Acres/Hour)

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<th>100</th>
<th>125</th>
<th>150</th>
<th>175</th>
<th>200</th>
<th>225</th>
<th>250</th>
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<tr>
<td>Repairs/Acre</td>
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<td>.89</td>
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<tr>
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<td>.64</td>
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<td>.82</td>
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### Table 78. Windrowers, 14 Foot Self Propelled (5 Acres/Hour)

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<td>$573.16</td>
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### Table 79. Mower, 7 Foot (2.5 Acres/Hour)

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### Table 80. Mower, 9 Foot (3.25 Acres/Hour)

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<td>$ .02</td>
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<td>$ .18</td>
<td>$ .19</td>
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<td>$ .21</td>
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<td>$ .20</td>
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<td>$ .23</td>
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<td><strong>Total Variable Costs/Acre</strong></td>
<td></td>
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Table 81. Hay Rake, Side Delivery, Traction Driven (2.5 Acres/Hour)

<table>
<thead>
<tr>
<th>Value</th>
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<tr>
<td>Estimated life</td>
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<td>Depreciation</td>
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<td>Interest</td>
<td>19.66</td>
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<tr>
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<tr>
<td>Insurance</td>
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<table>
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<th>100</th>
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<th>300</th>
<th>350</th>
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<td>.01</td>
<td>.01</td>
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<td>Repairs/Acre</td>
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Table 82. Hay Rake, Side Delivery, PTO Driven (2.5 Acres/Hour)

<table>
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<tr>
<th></th>
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<tr>
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<tr>
<td><strong>Total Variable Costs/Ton</strong></td>
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Table 84. Hay Baler, Engine Drive (2.5 Tons/Hour)

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<th>Tons of Annual Use</th>
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<th>100</th>
<th>125</th>
<th>150</th>
<th>175</th>
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<th>300</th>
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<tr>
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<td>$7.67</td>
<td>$5.11</td>
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<tr>
<td>Lubrication/Ton</td>
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<td>.03</td>
<td>.03</td>
<td>.03</td>
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<tr>
<td>Repairs/Ton</td>
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<td>.92</td>
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<td>1.24</td>
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<td>1.51</td>
<td>1.59</td>
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<td>Twine/Ton</td>
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<td>.96</td>
<td>.96</td>
<td>.96</td>
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<tr>
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<tr>
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<td>$4.80</td>
<td>$4.61</td>
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</table>
Table 85. Hay Baler, Power Take-off Drive (2.5 Tons/Hour)

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<td>Estimated life</td>
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<td>Depreciation</td>
<td>$215.94</td>
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<td>Interest</td>
<td>68.62</td>
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<tr>
<td>Taxes</td>
<td>17.74</td>
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<tr>
<td>Insurance</td>
<td>3.69</td>
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<tr>
<td>Housing</td>
<td>16.80</td>
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</table>

| Total Fixed Costs   | $322.79      |
| Fixed Costs/Ton     | $12.91       |
| Lubrication/Ton     | .01          |
| Repairs/Ton         | .65          |
| Twine/Ton           | .96          |
| Total Variable Costs/Ton | 1.62 |
| Total Costs/Ton     | $14.55       |

<table>
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<tr>
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<th>25</th>
<th>50</th>
<th>75</th>
<th>100</th>
<th>125</th>
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<th>175</th>
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<tbody>
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<td>$1919.50</td>
<td>$1919.50</td>
<td>$1919.50</td>
<td>$1919.50</td>
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<tr>
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| Total Fixed Costs            | $56.62  |

### Acres of Annual Use

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Table 90. Manure Spreader, Traction Drive, 70 Bushel

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<td>22.16</td>
</tr>
<tr>
<td>Taxes</td>
<td>4.18</td>
</tr>
<tr>
<td>Insurance</td>
<td>1.19</td>
</tr>
<tr>
<td>Housing</td>
<td>10.50</td>
</tr>
<tr>
<td>Total Fixed Costs</td>
<td>$75.23</td>
</tr>
<tr>
<td>Fixed Costs/Load</td>
<td>$3.01</td>
</tr>
<tr>
<td>Repairs and Lubrication/Load</td>
<td>.04</td>
</tr>
<tr>
<td>Total Costs/Load</td>
<td>$3.05</td>
</tr>
</tbody>
</table>
Table 92. Manure Spreader Power Take-off Drive, 95 Bushel

<table>
<thead>
<tr>
<th></th>
<th>Loads Hauled Annually</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>25</td>
</tr>
<tr>
<td>Value</td>
<td>$650.00</td>
</tr>
<tr>
<td>Salvage value</td>
<td>65.00</td>
</tr>
<tr>
<td>Depreciable balance</td>
<td>585.00</td>
</tr>
<tr>
<td>Estimated life</td>
<td>15 yrs.</td>
</tr>
<tr>
<td>Depreciation</td>
<td>$39.00</td>
</tr>
<tr>
<td>Interest</td>
<td>23.24</td>
</tr>
<tr>
<td>Taxes</td>
<td>4.38</td>
</tr>
<tr>
<td>Insurance</td>
<td>1.25</td>
</tr>
<tr>
<td>Housing</td>
<td>10.50</td>
</tr>
<tr>
<td>Total Fixed Costs</td>
<td>78.37</td>
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<tr>
<td>Fixed Costs/Load</td>
<td>$3.13 $1.57 $1.04 .78 .63 .52 .45 .39 .35 .31</td>
</tr>
<tr>
<td>Repairs and Lubrication/Load</td>
<td>.04 .06 .07 .08 .09 .09 .10 .10 .11</td>
</tr>
<tr>
<td>Total Costs/Load</td>
<td>$3.17 $1.63 $1.11 $.86 $.71 $.61 $.54 $.49 $.45 $.42</td>
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</table>
### Table 93. Manure Spreader, Power Take-off Drive, 140 Bushel

<table>
<thead>
<tr>
<th>Loads Hauled Annually</th>
<th>25</th>
<th>50</th>
<th>75</th>
<th>100</th>
<th>125</th>
<th>150</th>
<th>175</th>
<th>200</th>
<th>225</th>
<th>250</th>
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<tr>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Depreciable balance</td>
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</tr>
<tr>
<td>Estimated life</td>
<td>15 yrs.</td>
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<tr>
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<td>$48.00</td>
<td></td>
<td></td>
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<td>28.60</td>
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<tr>
<td>Taxes</td>
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<td></td>
</tr>
<tr>
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<td>1.54</td>
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<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing</td>
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<tr>
<td>Total Fixed Costs</td>
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<tr>
<td>Fixed Costs/Load</td>
<td>$3.85</td>
<td>$1.92</td>
<td>$1.28</td>
<td>$.96</td>
<td>$.77</td>
<td>$.64</td>
<td>$.55</td>
<td>$.48</td>
<td>$.43</td>
<td>$.38</td>
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<tr>
<td>Repairs and Lubrication/Load</td>
<td>$.05</td>
<td>$.07</td>
<td>$.08</td>
<td>$.09</td>
<td>$.10</td>
<td>$.11</td>
<td>$.12</td>
<td>$.12</td>
<td>$.13</td>
<td>$.13</td>
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<td>Total Costs/Load</td>
<td>$3.90</td>
<td>$1.99</td>
<td>$1.36</td>
<td>$1.05</td>
<td>$.87</td>
<td>$.75</td>
<td>$.67</td>
<td>$.60</td>
<td>$.56</td>
<td>$.51</td>
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Table 94. Annual Fixed Costs for Various Machines, 15 Year Life

<table>
<thead>
<tr>
<th>Machine Type</th>
<th>Year</th>
<th>Value</th>
<th>Salvage Value</th>
<th>Depreciable Balance</th>
<th>Depreciation</th>
<th>Annual Fixed Costs</th>
<th>Total Annual Fixed Cost</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Interest</td>
<td>Taxes</td>
</tr>
<tr>
<td>Elevators 28 ft.</td>
<td></td>
<td>$420.00</td>
<td>$42.00</td>
<td>$378.00</td>
<td>$25.20</td>
<td>$15.02</td>
<td>$2.83</td>
</tr>
<tr>
<td>34 ft.</td>
<td></td>
<td>$550.00</td>
<td>$55.00</td>
<td>$495.00</td>
<td>$33.00</td>
<td>$19.66</td>
<td>$3.70</td>
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<tr>
<td>40 ft.</td>
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<td>$670.00</td>
<td>$67.00</td>
<td>$603.00</td>
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<td>$23.95</td>
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<tr>
<td>Augers 19-20 ft.</td>
<td></td>
<td>$320.00</td>
<td>$32.00</td>
<td>$288.00</td>
<td>19.20</td>
<td>11.44</td>
<td>2.16</td>
</tr>
<tr>
<td>Farm Wagons, less tires with box</td>
<td></td>
<td>$400.00</td>
<td>$40.00</td>
<td>$360.00</td>
<td>24.00</td>
<td>14.50</td>
<td>2.70</td>
</tr>
<tr>
<td>Farm Wagons, Power unloading</td>
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<td>$1210.00</td>
<td>$121.00</td>
<td>$1089.00</td>
<td>72.60</td>
<td>43.25</td>
<td>8.15</td>
</tr>
<tr>
<td>Tractor Mounted Sprayers</td>
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<td>$220.00</td>
<td>$22.00</td>
<td>$198.00</td>
<td>13.20</td>
<td>7.86</td>
<td>1.48</td>
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<tr>
<td>Fertilizer spreaders 10 ft.</td>
<td></td>
<td>$325.00</td>
<td>$32.50</td>
<td>$292.50</td>
<td>19.50</td>
<td>11.62</td>
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<tr>
<td>Tractor loaders</td>
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<td>$520.00</td>
<td>$52.00</td>
<td>$468.00</td>
<td>31.20</td>
<td>18.59</td>
<td>3.50</td>
</tr>
</tbody>
</table>
REFERENCES


